



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 9 2000

Does This Count for CPE Credit?

The Board has recently received a number of inquiries from licensees regarding the use of professional designation, license, or certificate (such as registered investment advisor, insurance agent, real estate broker, etc.) preparation courses for CPE credit.

In order for a CPA to receive CPE credit for a professional designation, license, or certificate preparation course, the course must meet the CPE requirements set forth in the North Carolina Administrative Code, Title 21, Subchapter 8G (21 NCAC 8G), "Continuing Professional Education (CPE)."

Pursuant to 21 NCAC 8G .0404(a), a CPA will not be granted CPE credit for a course unless the course is in one of the six fields of study recognized by the Board; the course is developed by an individual who has education and work experience in the subject matter of the course; and the course uses instructional techniques and materials that are current and accurate.

Investment advice, financial planning, asset management, business evaluation, real estate, retirement plans, insurance, and information technology are areas that are included in the fields of study recognized by the Board.

Furthermore, for a CPA to receive CPE credit for a course, the CPA must attend or complete the course and the course must increase the professional competency of the CPA.

To meet the stipulation that a course increases the professional competence of a CPA, the course must be taught at a level that challenges the CPA, and the course must be in the area of accounting in which the CPA practices or is planning to practice.

A course may also pertain to professional ethics or other areas related to the profession.

Qualifying courses should include information that states the course objectives, the material to be covered, and the level of knowledge that should be attained by the end of the course.

For CPE audit purposes, the CPA must obtain a sponsor-issued certificate of completion which includes the CPA's name, course name, course date (or date of completion for self-study courses), sponsor's name and address, and the CPE hours for attendance or amount of recommended credit for a self-study course.

In regard to professional designation, license, or certificate preparation courses, the receipt of the professional designation, license or certificate, does not qualify as a certificate of course completion. To receive CPE credit for such a course, the CPA must obtain a certificate of completion from the course sponsor.

The examination provided by the sponsor of the course material, not the license or certificate examination, must be completed by the CPA to qualify for CPE credit.

If the course is presented in a group study format, the CPA may claim one (1) hour credit for each fifty (50) minutes in attendance for instruction and any examination.

Credit for a self-study course is granted as one (1) hour credit for each one hundred (100) minutes of study and examination based on the average completion time as pre-tested by the sponsor.

In regard to all courses, reading a book or other materials to study for an exam does not meet the requirements for a course for CPE credit. It is the Board's position that such an activity is not a structured learning activity.

www.state.nc.us/cpabd

Inside this issue...

AICPA Candidate Report	6
Board Meetings	6
Certificates Issued	4
Consent Orders	2
Exam Statistics	5
Licensees by Concentration	4
Licensees by Occupation	6
Licensing Activity	4
NCDOR Issues Refund Checks	4
Notice of Address Change	8
Proctors Needed	7
Return of Client Records	7
Top Exam Scorers	5

Consent Orders

Jeffrey Garth Lewis #13509
Fairmont, NC 8/21/00

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 13509 as a Certified Public Accountant.
2. Respondent failed to file individual United States income tax returns for calendar years 1992, 1993, and 1994, within the time required by law and Respondent's failure was willful.
3. Respondent failed to pay the taxes due from his unfiled United States income tax returns for calendar years 1992, 1993, and 1994, within the time required by law and Respondent's failure was willful.
4. In February of 1997, Respondent provided to an investigative agent of the United States Internal Revenue Service (IRS) individual checks for taxes and interest owed for 1992, 1993, and 1994.
5. In September of 1998, Respondent pleaded guilty to failure to file an individual United States income tax return for 1993.
6. In December of 1998, Respondent was sentenced to home confinement for a period not to exceed six (6) months, twenty-four (24) months probation, to perform four hundred and forty (440) hours of community services at a rate of at least twenty (20) hours per month, was prohibited from incurring new credit charges or opening additional lines of credit without approval of the probation officer, and was required to make all requested financial information available to the probation officer.
7. Respondent failed to file individual North Carolina income tax returns for calendar years 1992, 1993, and 1994, within the time required by law.

8. Respondent failed to pay the taxes due from his unfiled North Carolina income tax returns for calendar years 1992, 1993, and 1994, within the time required by law.

9. In October of 1996, Respondent filed delinquent 1992, 1993, and 1994, North Carolina income tax returns with the North Carolina Department of Revenue.

10. In February of 1997, Respondent paid delinquent taxes on the 1992, 1993, and 1994, North Carolina income tax returns.

11. As of this date, the North Carolina Department of Revenue has not initiated any criminal action against Respondent for failure to file tax returns and pay taxes.

12. Subsequently, Respondent paid penalties and interest on the 1992, 1993, and 1994, North Carolina income tax returns to the North Carolina Department of Revenue.

13. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)(e) and 21 NCAC 8N .0203 (b)(1) and .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant

certificate issued to Respondent, Jeffrey Garth Lewis, is hereby permanently revoked.

2. Respondent shall comply with all of the terms of his sentence and probation.

PricewaterhouseCoopers LLP
Charlotte, NC 8/21/00

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent PricewaterhouseCoopers LLP (hereafter "Respondent firm"), is a licensed certified public accounting firm in North Carolina. Respondent firm was established by the 1998 merger of Price Waterhouse LLP and Coopers & Lybrand LLP.

2. Both Coopers & Lybrand LLP and Price Waterhouse LLP, prior to their merger, had entered Consent Orders in the past addressing licensing issues raised by the Board relating to transfer CPAs into North Carolina. Coopers & Lybrand LLP entered into Consent Orders in 1992, 1994, and 1996. Price Waterhouse LLP entered into a separate Consent Order in 1996.

3. In February of 1999, Kimberleigh S. Kidd, a CPA licensed in Florida, moved to the Charlotte office of PricewaterhouseCoopers LLP, the Respondent firm. In September of 1999, even though she had not yet applied for a North Carolina license, Ms. Kidd signed an experience affidavit for a Respondent firm staff member. Such affidavits must be signed by a North Carolina licensee if the affidavit pertains to North Carolina experience. Ms. Kidd has now become licensed as a CPA in North Carolina.

4. During the same time frame, Scott B. Davis, a Respondent firm partner licensed in New York, moved to North Carolina in 1999. In the Re-

spondent firm's renewal for the year 2000, Mr. Davis was listed as a "resident partner" whose application had been submitted. In fact, Mr. Davis' application had not been submitted. Mr. Davis' application has now been approved by the Board.

5. Respondent firm has cooperated in the investigation of these matters and in other respects to assist the Board and its staff in assuring compliance with the North Carolina licensure requirements.

6. Respondent firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent firm's identification in North Carolina of unlicensed or unregistered professional staff as CPAs is a violation of NCGS 93-10 and 21 NCAC 8N .0202

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent firm agree to the following Order:

1. Respondent firm shall adopt, upon the date of this Order, the following internal procedures to assure its future compliance with North Carolina's licensing requirements:

a. Pursuant to this procedure, the appropriate supervising CPA registered with the Board for each North Carolina location of Respondent firm shall be responsible for compliance with applicable CPA licensure requirements.

b. On at least an annual basis, the licensure status of each individual re-

quired to be licensed will be confirmed, in writing, together with a listing of each individual not in compliance with the applicable laws or regulations, any explanatory information considered relevant and a recommended plan of action. Any licensure violation after the date of this agreement will be considered in the performance appraisal of the appropriate supervising CPA and the individual. Depending on the circumstances, noncompliance will result in appropriate action by Respondent firm, including, without limitation, potentially a reprimand, dismissal, or other penalty.

c. Any partner, manager, or CPA staff member transferring to North Carolina hereafter will receive explicit instructions regarding licensing and registration requirements in North Carolina. Any partner, manager, or CPA staff member transferring to North Carolina and who has met the applicable prerequisites will be instructed to obtain a temporary license prior to transferring to or beginning work in North Carolina, and must immediately apply for a reciprocal license before the expiration of the temporary license.

d. Consistent with the requirements of paragraphs b and c above, the appropriate supervising CPA responsible for each of Respondent firm's North Carolina offices will annually audit the licensure status of each partner, manager, and CPA staff member in said office.

e. All licensing applications completed and submitted by any partner, manager, CPA staff member, or licensure applicant will be reviewed by the appropriate supervising CPA prior to submission to the Board.

2. Kimberleigh S. Kidd shall individually pay a civil penalty of one thousand dollars (\$1,000.00).

3. Scott B. Davis shall individually pay a civil penalty of one thousand dollars (\$1,000.00).

4. Respondent firm shall pay a civil penalty of five thousand dollars (\$5,000.00).

5. Respondent firm shall reimburse the Board one thousand dollars (\$1,000.00) for administrative costs.

6. Any further violation(s) of the terms of this Order shall result in the assessment of a ten thousand dollar (\$10,000.00) civil penalty for Respondent firm in addition to any other discipline appropriate to said violation.

7. This Consent Order shall be binding upon Respondent firm's heirs, successors, and assigns.

Brian C. Henderson #17719
Chapel Hill, NC 8/21/00

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 17719 as a Certified Public Accountant.

2. According to Respondent, sometime in late 1998 or early 1999, Respondent sold his individual practitioner firm to Jay W. Glasser, also known as Alvin "J.W." Glasser (hereinafter "Glasser").

3. Although Glasser has used or assumed the CPA title, he is not now nor has he ever been licensed as a North Carolina CPA.

4. At the time of the sale, Respondent did not contact the Board nor otherwise make reasonable inquiry to determine that Glasser was duly licensed as a CPA in North Carolina.

5. Respondent has not taken adequate steps to inform his clients in writing that he had sold his firm (and client information) to a non-licensee.

6. After the sale, the firm has operated using, at times, two firm names, Brian C. Henderson, CPA, and Henderson/Glasser Associates CPA's.

Consent Order
continued on page 6

Licensing Activity August 2000

Reinstatements

Ellen Bush Gardner #13873
Earl Henry Goodwin #5858
Bernard James Hellmann, Jr.
#13428
Michael Jacobson #12017
Clyde Glenn Jones #15752
Anthony Craig Stephenson
#16804

Reissuance

Katherine Wiborg Davis #16578

Reclassifications

Those who are completely retired
and do not receive any earned
compensation for current personal
services in any job whatsoever:

James Wilson Hunter #7148
Robert Alexander McClary #858

CPE Sponsors

Rushmore Bank & Trust -
Rapid City, SD
Sessions and Carver - Asheville, NC

NC Licensees by Concentration

Administration	1,002
Advisory Services	430
Auditing	1,756
Financial Planning	432
General Accountancy	7,713
Law	153
Non-accounting	366
Other	663
Taxation	2,793
TOTAL	15,308

Date of Report: 9/1/2000

Comments?

Please send any questions or comments regarding the *Activity Review* to Lisa R. Hearne, the Board's Communications Manager, by fax at (919) 733-4209 or by e-mail at lhearn@bellsouth.net.

Certificates Issued

The following certificate applications were approved by the Board at its August 21, 2000, public meeting:

George Redwood Anderson	Jeffrey M. Luck
Sheila R. Anderson	Susan Seabolt Mashburn
George S. Barberi	William James Mayew
John R. Beattie	Ronald L. McCarter
Miriam Halen Beckman	Britt Lea Michaelson
Holly Lynn Benedict	Mynon H. Millwood
W. Douglas Bridges, Jr.	Jason Thomas Moore
Jeffrey Stuart Calhoun	James Christopher Musselwhite
Robert Spencer Cashion	Thomas Matthew Myers
Renee Nemeth Caudle	Traig Blain Neal
Courtney Riddick Cloyd	Mark A. Necaise
Ronald Kevin Combs	James Lee Norris
Britt H. Crewse	Sherry Lynne Overton
Garmon G. Dale, Jr.	Ryan Donald Perry
Abdullah Abdul Hamid Darwish	Susan Elaine Pittman
Melanie S. Douglas	Michael Lawrence Racaniello
Julie Anderson Dudkiewicz	Gregory James Renaghan
Michael R. Easter	David B. Roberts, Jr.
Trenton David Fast	Jill Marie Romig
Gloria M. Faucette	Harriett Ball Rosebrough
Kale John David Hartman	Andrew David Shackelford
Jason Corbett Hicks	Judy Kay Shreve
Milburn H. Holbrook, Jr.	Brent Hamilton Smith
Brian C. Holt	Martin Douglas Uzen
Kimberly Atwood Jackson	Leslie Michelle Vass
Tracy Tinkham Jackson	Tonia Lester Vaughn
Angela Dee Jaco	Tamara Shannon Walker
Victoria Ward Jones	Jeffrey Scott Wilkinson
Margaret Sawyer Kearney	Cheryl Anne Willis
Brandon Scott Laws	Marilyn E. Wimbley
Wendy Delores Lewis	

NC Income Refund Checks Mailed

North Carolina taxpayers who filed their 1999 State individual income tax returns before July 15, 2000, and who have not received their refund checks will soon get relief – the North Carolina Department of Revenue (NCDOR) has recently written and mailed the final batch of refund checks.

According to a press release issued by the NCDOR on August 18, 2000, some taxpayers who requested refunds are still being contacted by

the NCDOR to gather additional information needed to determine the correct refund. Those taxpayers' checks will be mailed as soon as possible.

Taxpayers who filed their returns before July 15, 2000, and who have not yet received their refunds or who have not been contacted by the NCDOR, should contact the Individual Income Tax Division of the NCDOR at (919) 733-4682.

North Carolina's Top Scorers for May 2000 Uniform CPA Examination

Lane Scott Witten of Miami, Florida has been named North Carolina's top scorer on the May 2000 Uniform CPA Examination.

Witten graduated *cum laude* from the University of Miami in May 1999 with a Bachelor of Business Administration, and received his Master of Professional Accounting from the University of Miami in July 2000.

While an undergraduate student, Witten was named to the Dean's list, the Provost's Honor Roll, and the President's List.

A member of Beta Alpha Psi, the national honors fraternity for financial information professionals, Witten served as Recording Secretary for his local chapter.

Witten is currently employed as a Staff Accountant with the Miami, Florida, office of Deloitte & Touche.

Susan Lee Chesson and Katrin Johanna Hull, both of Raleigh, share the honor of being North Carolina's second highest scorer.

Chesson graduated *magna cum laude* from Carleton College in Minnesota, with a Bachelor of Arts in Mathematics and was elected to the Phi Beta Kappa undergraduate honors society.

Chesson, who is married with two children, received her Master of Accounting from North Carolina State University.

"I thoroughly enjoyed being part of the MAC program at NC State," she says.

Chesson, who has worked as a budget analyst and staff accountant, joined the staff of the Raleigh-based CPA firm, Koonce, Wooten & Haywood, LLP, earlier this month.

The recipient of a North Carolina CPA Foundation scholarship, Hull graduated *magna cum laude* from the University of North Carolina at Wilmington (UNC-W) in May 1999 with a Bachelor of Science in Accountancy.

As an undergraduate student, Hull was a Dean's list student and received the Chancellor's Achievement Award.

She was inducted into Beta Alpha Psi (serving as Chapter Treasurer 1998-1999); Beta Gamma Sigma, the national business honor society; as well as the Phi Kappa Phi National Honor Society.

A participant in the Volunteer Income Tax Preparation Assistance project, Hull continued her studies at UNC-W and received her Master of Accountancy degree earlier this year.

She is currently employed with KPMG in Raleigh as an auditor.

North Carolina's third-highest scoring candidate on the May 2000 exam, Patricia Hartley Kincaid, of Blowing Rock, is a full-time instructor in the Department of Accounting at Appalachian State University (ASU).

Kincaid, who has a Bachelor of Science in Social Studies Education, a Master of Arts in Reading Education, and an Education Specialist's degree, (all from) ASU, spent 25 years serving the public schools of Avery and Watauga Counties before tackling the field of accounting.

Explains Kincaid, "I began taking accounting courses for several reasons. First, it was different from any courses I had ever taken or any job experience I had ever had."

"Second, my daughter, Brooke Bare Clark [who was on the AICPA's *Candidate High Distinction Report* for the May 1998 exam], was working on her master's at ASU and was favorably impressed with the Department of Accounting."

"Third, the CPA exam offered the kind of mental challenge for me that Mount Everest might pose to a mountain climber," Kincaid says.

The North Carolina Association of CPAs (NCACPA) will present Witten, Chesson, Hull, and Kincaid with the Katherine Guthrie Awards at an up-coming ceremony.

The Guthrie Awards, which are named for Katherine Guthrie, a former executive director of the North Carolina State Board of CPA Examiners, are presented to the highest-scoring candidates who sat for all parts of the exam and scored a grade of at least 80 on each section of the exam.

Uniform CPA Examination Statistics

	May 2000	Nov. 1999
Applications		
Initial Candidates	610	629
Re-exam Candidates	1155	1295
Other States' Candidates	35	44
Total	1800	1968
Successful Candidates		
Initial Candidates	123	90
Re-exam Candidates	237	256
Total	360	346

Consent Order from page 3

7. Brian C. Henderson, CPA is a duly registered individual practitioner firm.

8. At no time has the firm Henderson/Glasser Associates CPA's been registered with the Board.

9. After the sale of his firm, Respondent did not inform the Board of the sale of his firm nor provide the Board with any change in his employment information.

10. Because of Respondent's failure to advise the Board of his correct address, Respondent did not receive the 2000 registration form for his individual practice until March 8, 2000, and, thereby, the form was not filed with the Board until 60 days after the firm renewal deadline.

11. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)(e) and 21 NCAC 8J .0107, 8J .0108(c)(9), 8J .0108(g), 8N .0103, 8N .0202 (b)(9), 8N .0205, 8N .0302(b), and 8N .0306.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

2. Respondent shall take all steps necessary to ensure that all signs have been removed or covered which refer

to the firm name, Brian C. Henderson, CPA.

3. Respondent shall take all steps necessary to ensure that Respondent's firm name is not listed in the telephone business White Pages or Yellow Pages for the Chapel Hill area.

4. Respondent shall send a letter to all clients of the firm at the time of the firm's sale informing the clients that Respondent sold the firm to a non-CPA.

5. If the Respondent fails to complete the requirements as specified in paragraphs 2, 3, and 4 within thirty (30) days from the date this Order is approved by the Board, Respondent's license shall be suspended until such time as all requirements have been completed.

6. Respondent agrees that failure to timely comply with any terms of this consent order shall be deemed sufficient grounds for revocation of his license.

NC Licensees by Occupation

CPA Firm Partner	1,129
CPA Firm-PLLC Member	92
CPA Firm Staff	2,627
Educator	268
Government	
Accounting	799
Non-accounting	36
Individual Practitioner	1,315
Industry	
Accounting	6,354
Non-accounting	811
Legal Field	203
Other	319
PC Shareholder	857
Retired	38
Student	36
Unemployed	424
TOTAL	15,308

Date of Report: 9/1/2000

AICPA Releases Candidate High Distinction Report

The following four North Carolina candidates have been named to the AICPA's Candidate High Distinction Report for the May 2000 Uniform CPA Examination:

Susan Chesson - Raleigh, NC

Katrin Hull - Raleigh, NC

Scott Witten - Miami, FL

Patricia Hartley Kincaid -
Blowing Rock, NC

These candidates were among the 120 highest-scoring candidates nationally who sat for and passed all four sections of the exam with a minimum grade of 80 on each section.

The candidates included in the Candidate High Distinction Report will be considered for the AICPA's Elijah Watt Sells Awards. These awards, which were established by the Council of the AICPA in 1923 to honor Elijah Watt Sells—a founding partner of Haskins & Sells which later became the international firm Deloitte & Touche—are presented to the three candidates who pass all sections of the exam at one time and have the highest combined grades on all four sections.

Board Meetings

October 9
November 20
December 18

All Board meetings are held at the Board's offices and are open to the public. However, under State law, some portions of the meetings are closed to the public.

If you wish to address the Board regarding a specific issue, please contact Robert N. Brooks, the Board's Executive Director, by telephone at (919) 733-4222 or via e-mail (rnbrooks@bellsouth.net) at least two weeks prior to the meeting date.

Return of Client Records

Pursuant to 21 NCAC 8N .0305, "Retention of Client Records," a CPA must return client records in his or her possession to the client after a demand for the return of the records is made.

If the client is a partnership, records must be returned upon request to any of the general partners. If the client is a corporation, the records must be returned upon demand to the president. Joint records must be made available upon demand by any party.

Upon demand, client records must be returned immediately unless there are reasonable circumstances that would delay the return of the records. For example, a delay may be required to retrieve a closed file from storage or to extract the CPA's working papers.

If the records cannot be returned immediately upon demand, the CPA must notify the client of the exact date that the records will be returned. Under no circumstances should a CPA refuse to return client records in order to force payment for services provided.

Work papers are generally the property of the CPA and need not be surrendered to the client. However, some work papers may contain data which should be reflected in the client's books and records, but have not been duplicated nor provided to the client. Therefore, the client's records are incomplete without these records.

In such cases, the work papers that contain this information are considered part of the client's records and copies should be given to the client along with any other client records.

Please consult 21 NCAC 8N .0305 for more complete information about CPA work papers and the return of client records.

Proctors Needed for Uniform CPA Examination

Remember sitting for the Uniform CPA Examination and thinking how lucky those proctors were? After all, they weren't sitting in those hard chairs, forced to be quiet for hours on end, and struggling to answer all those really hard questions.

Well, here's your chance to be one of those lucky proctors. If you have been licensed in North Carolina for at least one year and live in the Raleigh or Winston-Salem areas, the Board needs your assistance with the administration of the semiannual exam.

Working under the supervision of Chief Proctors John Beegle and David McLemore, proctors ensure that the examination is administered fairly, efficiently, and securely by monitoring and patrolling the exam site to keep the site quiet and free of distractions and to guard against candidate misconduct.

Proctors also assist the Board staff with site set-up; identification, admittance and seating of candidates; distribution of materials; and collection of test materials for shipment to the American Institute of Certified Public Accountants (AICPA) grading service.

"Proctors are the critical link between the Board and the examinees," says Judith Macomber, Examinations Manager for the Board.

"We try to 'humanize' the exam process by using CPAs as proctors because we feel that someone who has actually been through the exam process can better relate to what the candidates are going through," continues Macomber.

It is important that proctors are not involved in any activities which may give the appearance of impropriety or indicate a conflict of interest.

For example, you cannot proctor someone in your household or immediate family, nor may you proctor a friend or coworker.

Proctors are remunerated for working approximately 23 to 24 hours, which includes a brief orientation session Tuesday afternoon, as well as all day Wednesday and Thursday.

Breakfast, lunch, and refreshments, are furnished Wednesday and Thursday during the exam.

Proctors are asked to dress professionally and wear comfortable, soft-soled shoes such as tennis shoes during the exam.

If you would like more information on becoming a proctor, please contact the Board's Examinations section by telephone at (919) 733-4224.

Dial Us Direct

Administrative Services

(accounts payable & receivable)
(919) 733-4223

Application Line

1-800-211-7930

Communications

(Activity Review & web site)
(919) 733-4208

CPE/Firms/SQR

(CPE, firm registration, & SQR)
(919) 733-1421

Examinations

(exam applications)
(919) 733-4224

Executive Office

(Board meetings & rule-making)
(919) 733-4222

Fax Line

(919) 733-4209

Licensing

(certificate applications)
(919) 733-1422

Professional Standards

(complaints & ethics)
(919) 733-1426

Receptionist

(919) 733-4222

State Board of CPA Examiners

Board Members

R. Stanley Vaughan, CPA
President, Charlotte

O. Charlie Chewning, Jr., CPA
Vice President, Raleigh

Michael H. Wray
Secretary-Treasurer, Gaston

Barton W. Baldwin, CPA
Member, Mount Olive

Norwood G. Clark, Jr., CPA
Member, Raleigh

Scott L. Cox, CPCU, CIC
Member, Charlotte

Walter C. Davenport, CPA
Member, Raleigh

Staff

Executive Director
Robert N. Brooks

Legal Counsel
Noel L. Allen, Esq.

Administrative Services
Felecia F. Ashe
Lynn Wyatt

Communications
Lisa R. Hearne, Manager

Examinations
Judith E. Macomber, Manager
Phyllis W. Elliott

Licensing
Buck Winslow, Manager
Alice G. Steckenrider

Professional Standards
Ann J. Hinkle, Manager
Marie Moss

Receptionist
Karen Carlile

North Carolina State Board of
Certified Public Accountant Examiners
Post Office Box 12827
Raleigh NC 27605-2827

Bulk Rate
US Postage
PAID
Greensboro, NC
Permit No. 393

20,500 copies of this document were printed for this agency at a cost of \$2,884.08 or 14¢ per copy in September 2000.

Address Change? Let Us Know!

Certificate Holder _____
Last name Jr./III First Middle
Certificate No. _____ Send Mail to ____ Home ____ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. fax () _____ E-mail address _____
Signature _____ Date _____

Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827

Fax to: (919) 733-4209
Attn: Licensing
or
Examinations

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.